

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

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In re: : Chapter 11  
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GIBSON BRANDS, INC., : Case No. 18-11025 (CSS)  
:  
Reorganized Debtor. : **Relates to D.I. 1018**  
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-----X  
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:  
In re: : Chapter 11  
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BALDWIN PIANO, INC., : Case No. 18-11026 (CSS)  
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Reorganized Debtor. :  
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In re: : Chapter 11  
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GIBSON HOLDINGS, INC., : Case No. 18-11027 (CSS)  
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Reorganized Debtor. :  
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-----X

-----X  
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:  
In re: : Chapter 11  
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CAKEWALK, INC., : Case No. 18-11028 (CSS)  
:  
Reorganized Debtor. :  
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-----X  
In re: : Chapter 11  
GIBSON CAFÉ & GALLERY, LLC, : Case No. 18-11029 (CSS)  
Reorganized Debtor. :  
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-----X  
In re: : Chapter 11  
CONSOLIDATED MUSICAL INSTRUMENTS, : Case No. 18-11030 (CSS)  
LLC, :  
Reorganized Debtor. :  
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-----X  
In re: : Chapter 11  
GIBSON INTERNATIONAL SALES LLC, : Case No. 18-11031 (CSS)  
Reorganized Debtor. :  
-----X

-----X  
In re: : Chapter 11  
GIBSON INNOVATIONS USA, INC., : Case No. 18-11032 (CSS)  
Reorganized Debtor. :  
-----X

-----X  
In re: : Chapter 11  
GIBSON PRO AUDIO CORP., : Case No. 18-11033 (CSS)  
Reorganized Debtor. :  
-----X

-----X  
In re: : Chapter 11  
: :  
NEAT AUDIO ACQUISITION CORP., : Case No. 18-11034 (CSS)  
: :  
Reorganized Debtor. :  
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-----X  
In re: : Chapter 11  
: :  
WURLITZER CORP., : Case No. 18-11035 (CSS)  
: :  
Reorganized Debtor. :  
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-----X  
In re: : Chapter 11  
: :  
GIBSON EUROPE B.V., : Case No. 18-11036 (CSS)  
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Reorganized Debtor. :  
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**FINAL DECREE CLOSING CERTAIN CHAPTER 11 CASES  
AND ORDER AMENDING JOINT ADMINISTRATION ORDER TO  
DESIGNATE CHAPTER 11 CASE OF GUITAR LIQUIDATION CORPORATION,  
F/K/A CAKEWALK, INC., AS THE LEAD CASE**

Upon consideration of the *Motion Of The Reorganized Debtors For Entry Of Order (I) Issuing A Final Decree Closing Certain Chapter 11 Cases And Granting Related Relief; And (II) Authorizing The Reorganized Debtors To Designate Cakewalk, Inc.'s Chapter 11 Case As The Lead Case* (the "Motion") filed by Gibson Brands, Inc., on behalf of itself and its affiliated reorganized debtors in the jointly administered case number 18-11025 (collectively, the "Reorganized Debtors"); and it appearing that this Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that venue of these chapter 11 cases and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having determined that the relief requested in the Motion is in the best interests of the Reorganized

Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.
2. This Order constitutes a final decree closing the chapter 11 cases of Gibson Brands, Inc.; Consolidated Musical Instruments, LLC; Gibson Café & Gallery, LLC; Gibson International Sales LLC; Gibson Pro Audio Corp.; Neat Audio Acquisition Corp.; Gibson Innovations USA, Inc.; Gibson Holdings, Inc.; Baldwin Piano, Inc.; Wurlitzer Corp.; and Gibson Europe B.V. (Foreign) (the "Closing Cases"), which shall be effective on the date of entry of this order. The Clerk of the Court shall forthwith close each of the Closing Cases. When docketing this Final Decree, the Clerk of the Court shall include the following notation on the docket of each of the Closing Cases:

The docket in Guitar Liquidation Corporation, Case No. 18-11028 (CSS), should be consulted for all matters affecting this case from this date forward.

3. Notwithstanding anything to the contrary in the Order Directing the Joint Administration of the Debtors' Chapter 11 Cases [Docket No. 60], all motions, contested matters, adversary proceedings, and claims (collectively, the "Matters") that remain or become open or active in the Closing Cases will hereafter be deemed filed in and administered under the case of Guitar Liquidation Corporation, Case No. 18-11028 (CSS) (the "Remaining Case"). The Matters shall be administered in the Remaining Case the same as if they were being administered in the Closing Cases. Nothing in this Final Decree or the relief granted hereunder shall waive, limit, impair, enhance, or affect in any way the respective rights, claims, interests, objections,

and defenses of the parties to the Matters, which shall all be preserved and may be asserted in the Remaining Case the same as if they had been asserted in any of Closing Cases.

4. The Joint Administration Order is amended to provide that the caption of the Remaining Case, Case No. 18-11028, shall be changed to read as follows, and that all pleadings related to any of the Closing Cases or the Remaining Case shall henceforth be filed in the Remaining Case:

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

**In re**

**GUITAR LIQUIDATION CORPORATION,<sup>1</sup>**

**Reorganized Debtor.**

**Chapter 11**

**Case No. 18-11028 (CSS)**

<sup>1</sup> The Reorganized Debtor in this case, along with the last four digits of the Reorganized Debtor's federal tax identification number is Guitar Liquidation Corporation, f/k/a Cakewalk, Inc. (2455). The Reorganized Debtor's corporate headquarters is located at 309 Plus Park Blvd., Nashville, TN 37217. The Reorganized Debtor's chapter 11 case was previously jointly administered under the chapter 11 case number of Gibson Brands, Inc., Case No. 18-11025 (CSS).

5. After filing all required post-confirmation reports and paying all required fees through the date of entry of this Order, the Reorganized Debtors shall not be required to file further post-confirmation reports in the Closing Cases. All further reporting shall occur only in the Remaining Case.

6. The entry of this Final Decree is without prejudice to the rights of any party in interest, including without limitation the Reorganized Debtors or the U.S. Trustee, to seek to reopen the Closing Cases pursuant to section 350(b) of the Bankruptcy Code.

7. The Reorganized Debtors shall complete all remaining quarterly reports and pay all quarterly fees due and owing in the Closing Cases within 30 days of entry of this Order.

Date: 12/20/18  
Wilmington, Delaware

  
THE HONORABLE CHRISTOPHER S. SONTCHI  
CHIEF UNITED STATES BANKRUPTCY JUDGE